recovered in instalments from the monthly pension of the officer and it should not exceed 10% of the monthly pension. Taking such a decision, Government have provided enough safeguards to the retired officer.

The amendment was lost.

Amendment to notification G. O. (P) 11|81|TF and PD dated 11-1-1981 (S. R. O. No. 200|81) containing Kerala Fishermen Welfare Societies (Preparation and publication of list of Fishermen; Rules, 1980

Shri K. Chandrasekharan moved: In rule 3 (12), for the words "A summary enquiry", insert the words "an enquiry".

The Minister of Revenue and Fisheries did not accept the amendment.

The amendment was lost.

Amendment to notification G. O. *(P) 12|81|TF and PD dated* 11-1-1981 *(S. R. O. No.* 201|81) *containing Kerala Fishermen Welfare Societies (Determination of Strength of Committees and Conduct of Election) Rules,* 1980.

Shri K. Chandrasekharan moved: In Rule 5(8), for the words "such summary enquiry, if any, as he thinks necessary", insert the words "an enquiry".

The Minister of Revenue and Fisheries did not accept the amendment.

The amendment was lost.

V LEGISLATIVE BUSINESS

The Agricultural Income Tax (Amendment) Bill, 1981 *as reported by the Subject Committee*

The Minister of Finance and Law moved that the Bill as reported by the Subject Committee be taken into consideration.

Shri E. Komesan Nair wanted the ceiling limit to be enhanced to Rs. 25,000. The Government should not give room for the evasion of tax under the guise of charitable institution or trust. He did not think it necessary to retain the new section 61(A).

Shri T. M. Jacob admitted that the amendment bill would give some relief to the farmers in the State. But he would advocate for more relief to the farmers who were groaning under the weight of various taxes. He was for exempting the farmers from the agricultural income tax whose holding was 4 hectares of land.

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The Finance Minister replying said that the Government was very anxious to give more relief to the farmers. For the moment, he would not advocate for further exemptions. Taking into consideration, the various suggestions put forward by the Members, Government would consider the question of introducing amendments to the principal Act.

The Bill as reported by the Subject Committee was taken into consideration.

Clause 2

Shri V. V. Joseph (Moovattupuzha) moved: In clause 2 (aa) proposed to be inserted in sub-section (1) of section 4 of the principal Act by clause 2(1) (a) (i) after the words "sweet potato" add the words "Cocoa, Clove"

He wanted the cocoa cultivators to be exempted from the agricultural income tax by taking into consideration their present plight.

The Minister said that Government was aware of the difficulties of cocoa cultivators. Government would certainly solve them. He did not accept the amendment.

The amendment was lost.
Clause 2 was adopted.

Clause 3

Clause 3 was adopted.

Clause 4

Shri V. V. Joseph (Moovattupuzha) moved: "In paragraph (1) of the Schedule to the principal Act proposed to be substituted by clause 4, for the words and figures "where the total agricultural income does not exceed Rs. 15,000" substitute the following namely:— NIL"

"where the total agricultural income does not exceed Rs. 20,000 Nil"

Minister did not accept the amendment.
The amendment was lost.
Clause 4 was adopted.

Clause 1, *Preamble and Title*

Clause 1, Preamble and Title were adopted.

On a motion by the Minister the Bill was finally passed.

The Kerala Forest (Amendment) Bill, 1981

The discussion on the motion for reference to subject committee of the Bill was resumed.

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